

## CHANGES APRIL 1, 2002 THROUGH OCTOBER 31, 2002

## TITLE 24

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## Chapter I—Bureau of Indian Affairs, Department of the Interior (Parts 1—299)

11.100 (a)(14) added	44355
11.110 (a)(15) added	59783
39.11 (h)(2)(v) and (i)(6) through (18) removed	52830
39.12 Revised	52830
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502.9 Revised	41172
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## Chapter V—Bureau of Indian Affairs, Department of the Interior, and Indian Health Service, Department of the Interior (Part 900)

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## TITLE 26—INTERNAL REVENUE

## Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—799)

1 Technical correction	35732, 37671, 45311, 46855
Authority citation amended	18994, 20899, 20904, 34394, 37999, 38002, 43540, 47285, 47693, 48756, 49864, 54089, 65698
1.46-1 (p)(2)(iv) amended	35012
1.48-3 (d)(1)(iii) amended	35012
1.48-12 (d)(7)(iii) added	20030
1.48-12T Revised	20030
1.141-0 Table amended	59759
1.141-2 (d)(e)(ii)(B) amended	59759
1.141-7 Added	59759
1.141-7T Removed	59763
1.141-8 Added	59763
1.141-8T Removed	59765
1.141-15 (a) revised; (f) through (i) added	59765
1.152-3 (c) removed	20031
1.152-3T Added	20031
1.170A-9 (e)(6)(i) amended	20437
1.280H-1T (a) amended	35012
1.334-1 (b) amended	34605
1.337(d)-2T (a)(4) and (b)(4) added	37999
1.338-1 (b)(2)(vii) amended	43540
1.355-0 Heading revised; text amended	20636
Corrected	38200
1.355-7T Revised	20636
(b)(3)(iii) and (j) <i>Example 4</i> corrected	38200
1.358-1 (a) amended	34604
1.362-1 (a) amended	34605

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1.381(c)(4)-1 (a)(2) amended .....	34605	<i>Example</i> designated as	
1.401(a)(2)-1 Added .....	47693	<i>Example 1</i> ; (e) <i>Example 2</i>	
1.401(a)(9)-0 Added .....	18994	added .....	20437
1.401(a)(9)-1 Added .....	18994	1.513-4 Added .....	20438
1.401(a)(9)-2 Added .....	18994	1.611-3 (h) removed .....	20031
1.401(a)(9)-3 Added .....	18994	1.611-3T Added .....	20031
1.401(a)(9)-4 Added .....	18994	1.641(c)-0 Added .....	34394
1.401(a)(9)-5 Added .....	18994	1.641(c)-1 Added .....	34394
1.401(a)(9)-6T Added .....	18994	1.702-1 (a)(8)(ii) revised; (c)(1)(iii)	
1.401(a)(9)-7 Added .....	18994	and (iv) amended; (c)(1)(v)	
1.401(a)(9)-8 Added .....	18994	added .....	48023
1.401(a)(9)-9 Added .....	18994	1.706-1 (a) and (b) revised; (d)	
Table corrected .....	36676	added .....	35020
1.403(b)-3 Added .....	19023	(b)(5) and (6) revised; (b)(11)	
1.408-8 Added .....	19024	added .....	48019
1.441-0 Added .....	35012	1.706-1T Removed .....	35024
1.441-1 Added .....	35012	1.706-3T Removed .....	48020
1.441-1T Removed .....	35019	1.708-1 (b)(4) and (5) corrected .....	57330
1.441-2 Added .....	35012	1.852-9 (c)(1) removed .....	20031
1.441-2T Removed .....	35012	1.852-9T Added .....	20031
1.441-3 Added .....	35012	1.860A-0 Amended .....	47453
1.441-3T Removed .....	35019	1.860E-1 (c)(4)(i) and (ii) amend-	
1.441-4 Added .....	35012	ed; (c)(4)(iii), (iv), (5) and (10)	
1.441-4T Removed .....	35019	added .....	47453
1.442-1 Revised .....	35019	1.883-1 Corrected .....	58548
1.442-2T Removed .....	35020	1.883-4 Corrected .....	58548
1.442-3T Removed .....	35020	1.892-5 Added .....	49864
1.443-1 (b)(1)(ii) amended .....	35012	1.892-5T (a)(2) concluding text	
1.444-1T (a)(1) amended .....	35012	removed; (a)(3) added .....	49864
1.444-2T (a) amended .....	35012	1.894-1 (d)(2)(ii) and (iii) added;	
1.444-4 Added .....	34394	(d)(6) revised .....	40160
1.444-4T Removed .....	34394	1.952-1 (g) added .....	48023
1.446-4 Corrected .....	31955	1.954-1 (g) added .....	48023
1.448-1 (h)(2)(ii)(B)(I) amended .....	35012	1.954-2 (a)(5) added .....	48024
1.460-0 Amended .....	34605	1.954-3 (a)(6) added .....	48025
1.460-4 (a) amended; (k) added .....	34605	1.954-4 (b)(2)(iii) added .....	48025
1.460-6 (g) revised .....	34609	1.956-2 (a)(3) added .....	48025
1.469-0 Amended .....	54089	1.1092(c)-1 Redesignated as	
1.469-1 (h)(4)(ii)(D) amended .....	35012	1.1092(c)-2; new 1.1092(c)-1	
1.469-1T (g)(2)(i) amended .....	35012	added .....	20899
1.469-7 Heading revised; (a)		Regulation at 67 FR 20899 sus-	
through (h) added .....	54089	pending to 7-29-02 .....	37671
1.469-11 (a)(3) amended; (a)(4) re-		1.1092(c)-2 Redesignated from	
designated as (a)(5); new		1.1092(c)-1 .....	20899
(a)(4) and (c)(1)(iii) added;		(b) and (d) revised; (c) added;	
(c)(1) and (i) headings revised		(d)(1) introductory text, (i)	
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1.471-6 (c) and (g) amended; (f)		through (D), (ii) introduc-	
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1.509(a)-3 (f)(1) amended; (f)(3)		designated as (a) introduc-	
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<i>Examples 2</i> and <i>3</i> added .....	20437	(f) in 1.1092(c)-4; (e) removed	
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ductory text revised; (e)			

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Regulation at 67 FR 20899 and 20900 suspended to 7-29-02.....	37671	1.1502-78 (a) revised; (b)(1), (2), (c) <i>Examples</i> 1, 2 and 3 amended; (e)(2)(v) removed; (f) added .....	43544
1.1092(c)-3 Added.....	20900	1.1502-79A Undesignated center heading added.....	43545
Regulation at 67 FR 20900 suspended to 7-29-02 .....	37671	1.1561-1 (c)(2) amended.....	35012
1.1092(c)-4 Added; (a) introductory text, (1) introductory text, (i) through (iv), (2) introductory text, (i), (ii) and (f) redesignated from (d)(1) introductory text, (i) introductory text, (A) through (D), (ii) introductory text, (A), (B) and (2) in 1.1092(c)-2 .....	20900	1.6011-4T Heading, (a)(1), (b)(1), (4)(i), (5) <i>Example</i> 3, (c)(2) <i>Example</i> and (e) amended; (a) heading, (c)(1)(iii), (v), (d)(1) and (g) revised; (a)(2), (3), (b)(1)(i) and (ii) added.....	41327
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1.1256(e)-1 Corrected .....	31955	25.6011-4T Added .....	64805
1.1271-0 (k) introductory text through (3) added .....	30548	31.6011-4T Added .....	64806
1.1275-1 (k) added .....	30548	53.6011-4T Added .....	64806
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1.1361-5 (c)(1) amended.....	65313	301.6111-2T (a)(3) and (b)(3)(i) revised; (c)(3) and (h) amended .....	64806
1.1362-2 (c)(6) <i>Example</i> 2 amended .....	34610	301.6112-1T Revised (temporary) .....	64809
1.1362-7 Heading revised; (a) amended .....	34401	1.6013-4 (d) added .....	47285
1.1374-4 (g) amended .....	34610	1.6013-5 Removed .....	47285
1.1377-0 Amended .....	34401	1.6015-0 Added .....	47285
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1.1377-3 Revised .....	34401	1.6015-2 Added .....	47285
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1.1502-20T (i)(3)(v) and (i)(4) revised.....	38000	1.6015-4 Added .....	47285
1.1502-21 (b)(3)(ii)(C) added.....	38002	1.6015-5 Added .....	47285
1.1502-21T Added .....	38002	(b)(3) corrected .....	54735
1.1502-41B Undesignated center heading added.....	43540	1.6015-6 Added .....	47285
1.1502-77 Redesignated as 1.1502-77A; new 1.1502-77 added .....	43540	1.6015-7 Added .....	47285
1.1502-77A Redesignated from 1.1502-77; Heading revised; (a) through (d) amended; (e) removed; (f) and (g) added .....	43540	1.6015-8 Added .....	47285
(e) redesignated from 1.1502-77T (a) .....	43544	1.6015-9 Added .....	47285
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54 Authority citation amended  
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301.6011-1T Added .....20032

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301.6903-1 (b) removed .....20032

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**TITLE 27—ALCOHOL, TOBACCO  
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bacco and Firearms, Depart-  
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1—299)**

4 Amended .....30797